

TAXPAYER'S RSA 21-J:28-b IV
STATE TAX APPEAL
TO THE BOARD OF TAX AND LAND APPEALS

Use for tax year ____

INSTRUCTIONS

1. Complete the appeal document by typing or legibly printing.
2. File this appeal document with the board of tax and land appeals within the RSA 21-J:28-b IV deadlines (see below).

Step One: Taxpayer must comply with applicable appeal statute RSA 21-J:28-b and all department of revenue administration (DRA) rules before appealing to the board.

Step Two: Taxpayer must file an appeal to the board of tax and land appeals or the superior court, but not to both, within 30 days of the DRA's notice of decision.

3. **SECTIONS A & B.** Until otherwise informed in writing by the appealing party, all orders, notices and communications shall be made to: a) the party's listed address and phone number; or b) the representative's address and phone number.
4. **SECTION E.** The Taxpayer has the burden to prove DRA erred in its decision. State with specificity all of the reasons you intend to rely on in presenting your appeal.
5. **SECTION D.** Attach a copy of your request for relief that was filed with the DRA and a copy of the DRA's action on the request.
6. Make a copy of the appeal document for your file.

FILING INSTRUCTIONS

File the completed appeal document, along with a **nonrefundable** \$65.00 check (payable to "Treasurer, State of New Hampshire") to:

Board of Tax and Land Appeals
State Office Park South, Johnson Hall
107 Pleasant Street, Third Floor
Concord, NH 03301

NOTE: The date of filing is the date this form is either hand delivered to the board, postmarked by the post office, or receipted by an overnight delivery service.

DRA Action Date

State Filing Deadline

RSA 21-J:28-b STATE TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

SECTION A. Person Appealing (Owner/Taxpayer)

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

**SECTION B. Representative if Other Than Owner/Taxpayer
 (Must Also Complete Section A)**

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION C. Taxes, Penalties and Other Charges

List the taxes, penalties or other charges you are appealing, checking below what state tax is involved.

Check the applicable:

_____ Business Enterprise Tax

_____ Interest and Dividends Tax

_____ Rooms & Meals Tax

_____ Other:

SECTION D. DRA Decision

Provide a copy of your request for relief that was filed with the DRA and a copy of the DRA's action on the request.

SECTION E. Reason for Appeal Application

Relief may be granted if the Taxpayer can prove DRA erred in its decision. State with specificity all of the reasons you intend to rely on in presenting your appeal.

Attach additional sheets if needed.

NOTE: If you have any documentation, please submit it with this application.

SECTION F. Certification by Appealing Party

By signing below, the appealing party certifies and swears under the penalties of RSA ch. 641 (check to ensure compliance):

____ A redetermination petition was timely filed with DRA and the petition included the appealed property(s);

____ DRA has responded to my redetermination petition, and this appeal is being filed within 30 days of DRA's action on my petition; and

____ The appeal has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: _____

(Signature)

SECTION G. Certification and Appearance by Representative
(If Other Than Owner/Taxpayer)

By signing below, the appealing party's representative certifies and swears under penalties of RSA ch. 641:

- 1) All (certifications) in Section E are true;
- 2) The appealing party has authorized this representation; and
- 3) A copy of this form was sent to the client.

Date: _____

(Signature)